BEFORE THE

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-050684

ICNU'S REVISED RESPONSE TO BENCH REQUEST NO. 12

Bench Request No. 12:

Please provide work papers similar to Exhibit No.___(PMW-8), Page 2.2 and Exhibit No.___(PMW-7) showing each of the adjustments you sponsor or do not contest for purposes of calculating the revenue requirement for your case.

Revised Response to Bench Request No. 12:

Attached please find ICNU's revised workpapers in response to Bench Request No. 12. ICNU's original responses are provided side-by-side with the revisions, shaded in grey, that were calculated by the Commission staff. ICNU accepts these revisions and provides the shaded figures as its revised response.

Date: January 4, 2006

Respondent: Michael Gorman, Irion Sanger

Witness: Michael Gorman